

The standard 1040 tax form that individuals must fill out each year says:

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief they are true, correct and complete.

If Joe Sixpack is required to sign this oath for his family, why shouldn't Josephus Chardonnay be required to sign that same oath for his big corporation?

So, my amendment simply requires that henceforth the chief executive officer of all publicly owned and publicly traded corporations must sign the corporation's annual Federal tax return.

Currently, there is an IRS rule that corporations can designate any corporate officer to sign their tax return. But that won't get it, Mr. president. Let's be specific. The CEO is the one who must sign the tax return and must be accountable for it.

Where I come from it is expected that those being paid to mind the store should at least know whether the store is losing or making money.

If any CEO is not willing to sign the company tax return if they are not willing to take steps to satisfy themselves that their corporation is accurately reporting financial information—then those CEOs have no right to the prestige and respect that goes with the position they hold.

What is good for the goose is good for the gander.

So, I thank my colleagues for holding our CEOs to the same standard that we now impose upon our average wage earners.

#### ORDER OF PROCEDURE

Mr. SUNUNU. Mr. President, I ask unanimous consent that there now be a period of morning business until 2:30 p.m. today, with Senators to speak for up to 10 minutes each and the time equally divided in the usual form. Further, I ask unanimous consent that at 2:30 the Senate stand in recess until 3:30 today.

The PRESIDING OFFICER. Is there objection?

Mr. REID. Mr. President, it is my understanding the recess is because the Secretary of Defense is coming to the Capitol; is that right?

Mr. SUNUNU. That is correct.

Mr. REID. Does the acting majority leader know what we will do at 3:30?

Mr. SUNUNU. I am sorry; I didn't hear the question.

Mr. REID. The question is, Is the acting majority leader informed as to what we will do at 3:30?

Mr. SUNUNU. I am, indeed.

The PRESIDING OFFICER. Without objection, it is so ordered.

#### UNANIMOUS CONSENT AGREEMENT—S. CON. RES. 31

Mr. SUNUNU. Mr. President, I ask unanimous consent that at the 3:30 p.m. today, the Foreign Relations Com-

mittee be discharged from further consideration of S. Con. Res. 31 and the Senate proceed to its immediate consideration, provided that there be 1 hour of debate on the resolution equally divided between the majority leader and the minority leader or their designees, with no amendments or motions in order to the resolution, that the only amendment in order be a Lieberman amendment to the preamble which is at the desk, and that upon the use or yielding back of the time, the Senate proceed to a vote on the resolution. I further ask unanimous consent that following the adoption of the resolution, the amendment to the preamble be agreed to, the preamble, as amended, be agreed to, and all of the above mentioned occur without any intervening action or debate.

The PRESIDING OFFICER. Is there objection?

Mr. REID. No objection.

The PRESIDING OFFICER. Without objection, it is so ordered.

The Senator from New York.

#### RECESS

The PRESIDING OFFICER. In my capacity as a Senator from North Carolina, I ask unanimous consent that the Senate stand in recess under the previous order.

There being no objection, the Senate, at 2:30 p.m., recessed until 3:30 p.m., and reassembled when called to order by the Presiding Officer (Mrs. DOLE).

The PRESIDING OFFICER. In my capacity as a Senator from North Carolina, I suggest the absence of a quorum.

The clerk will call the roll.

The bill clerk proceeded to call the roll.

Mr. REID. Madam President, I ask unanimous consent that the order for the quorum call be rescinded.

The PRESIDING OFFICER. Without objection, it is so ordered.

Mr. REID. Madam President, I ask unanimous consent that I be allowed to speak as in morning business.

The PRESIDING OFFICER. Without objection, it is so ordered.

#### WILLIAM "WILLIE" MCCOOL SCHOOL

Mr. REID. Madam President, 2 days ago, the Senate passed by unanimous consent H.R. 672, a bill to rename Guam South Elementary and Middle School after CDR William McCool, the pilot of the *Columbia* Space Shuttle.

Guam has a unique tie to LCDR William McCool. He lived on Guam and attended Dededo Middle School and John F. Kennedy High School in the 1970s while his father served as a Navy and Marine pilot, a veteran of the Vietnam conflict. His father, Barry, is a Las Vegas resident, as is his mother, Audrey. Commander McCool's mother is dean at the University of Nevada, Las Vegas. His dad, Barry, after retiring from the military, teaches and is a graduate student at UNLV.

Willie was an exceptional student and a talented athlete in high school. He graduated with good grades in high school, of course, and went to the U.S. Naval Academy. He graduated with a 4.0 grade point average at the Academy in Annapolis, but only finished second in his class because one person had a better grade point average. After he graduated from the Academy, he received advanced degrees in computer science and engineering and became an elite pilot.

He had more than 400 carrier landings and almost 3,000 hours of flight experience in the Navy. Willie McCool was a dedicated father and husband. Due to the tragedy in space, he left behind his wife Lani and their three sons, Sean, Christopher, and Cameron.

As I indicated, Nevada also has a tie with Willie McCool because of his parents. It is traditional in Nevada that every legislative session, the congressional delegation—it used to be very small, of course, with only three members in the Nevada congressional delegation, but now there are five because of our Third Congressional District. We always go to the legislature and speak. When I spoke this February at the State legislature shortly after this tragedy in space, I had his parents there. They traveled from Las Vegas to Carson City for this joint session of the legislature. I said a few things, I am sure, that the members of the legislature agreed and thought was OK when I mentioned and pointed out his parents. Everyone in the Chamber rose and applauded these two very sad but proud parents.

So I am happy that there is a school in faraway Guam named after Willie, who pursued his dream of space with vigor and passion. Teachers on Guam point to his remarkable life to inspire schoolchildren to dare to dream big and believe in themselves and to reach for the stars.

While he was at Dededo Middle School in Guam, young Willie wrote a poem that was published on the front page of the school newspaper that revealed his love of Guam and his early ambition to be an astronaut. This is a poem written by a child in middle school, but I think it really gives insight into this young man's dreams. This is the poem he wrote:

I came to an island in the middle of the sea,  
It was so nice that I jumped for glee.  
There are palm trees, coconuts, and bananas,  
too

Plus birds and fish so unbelievable but true.  
It is so nice that no one can complain.  
But he who does must be insane.  
This is such a nice and beautiful place,  
You'd think it was heaven—or outer space.

Even back then, Willie was thinking of going into space, and he did, now leaving behind the proud family members and an entire Nation that is aware of the sacrifice he made along with those others on that spacecraft.

I salute Willie McCool and his family and join in applauding and congratulating those school authorities in Guam who will have a school named

after a visionary, talented American hero.

I suggest the absence of a quorum.

The PRESIDING OFFICER. The clerk will call the roll.

The bill clerk proceeded to call the roll.

Mr. NELSON of Florida. Madam President, I ask unanimous consent that the order for the quorum call be rescinded.

The PRESIDING OFFICER. Without objection, it is so ordered.

#### PRISONERS OF WAR RESOLUTION

Mr. NELSON of Florida. Madam President, it is my understanding that the sponsors of the resolution on the POWs are on their way to the Chamber. I just left Senator WARNER in a briefing with the Secretary of Defense. I wish to speak before the sponsors arrive on the subject of the POW resolution.

There are two POWs from Florida. Those whom we suspect are POWs are the ones who were interviewed on Al-Jazeera television, who were captured at about the time that PFC Jessica Lynch was captured. Of course, that was such a wonderfully successful mission of finding and retrieving her. The entire world has rejoiced at her return. From my State, one of the unaccounted whom we think is a POW is Private Williams from Orlando, FL.

Naturally, I will lend my support to this resolution which is most important not only to express our concern, but to express and demand that these prisoners of war be treated according to the Geneva Convention, which means that under the rules of war we treat prisoners of war humanely.

The conviction that arises in my voice comes from another POW in Iraq of 12 years from Jacksonville, FL, CAPT Scott Speicher. Our Defense Department made a mistake and initially declared him dead. On the first night of the gulf war 12 years ago, his F-18 was shot down, and we left a downed pilot. There were a series of mistakes. He was declared dead when there was not the evidence that he was dead.

When we repatriated the POWs in a POW exchange with Iraq, we did not even ask for him because at the time, through mistakes, they did not think he was a POW. They sent back surveillance assets to look at the crash site. They gave them the wrong coordinates, so they did not see the wreckage. It was not until some 5 years later that a Qatar hunting party found the wreckage of his jet.

Once that happened, we started making more inquiries. The American press got into it. Lo and behold, years later, the Defense Department finally admitted some of its mistakes and changed his status from killed in action to missing in action. Then just last fall, thanks to the Secretary of the Navy, they changed his status from missing in action to missing captured, which is the status for a POW.

The Defense Department says they do not know that he is alive. Madam

President, I can tell you that Senator ROBERTS, who has been joined at the hip with me on this matter because the Speicher family was originally from Kansas and now lives in Florida, and I believe, through the information we have received, that he is alive.

It has been published that we have a special team that is now going into Iraq to look for him. What a great day it will be for America if we bring home this American pilot who we walked away from and who has been gone for 12 years.

Of course, we can imagine what has happened to his family, his minor children first being told their father was dead, and now having hope that he might be alive. It is a tragedy of gargantuan proportions. It is a tragedy that is borne out of the fog of war. It is a tragedy of bureaucratic ineptness and bureaucratic footdragging, but we can make that right by finding him.

Of course, the possibility is that in the ensuing melee, he might be used. It is our hope that we will resolve the fate of CAPT Scott Speicher, and it is my prayer, and the prayer of Americans all over this country, that he can be brought home and that he will be alive.

Madam President, I yield the floor. I suggest the absence of a quorum.

The PRESIDING OFFICER. The clerk will call the roll.

The bill clerk proceeded to call the roll.

Mr. WARNER. Mr. President, I ask unanimous consent that the order for the quorum call be rescinded.

The PRESIDING OFFICER (Mr. CORNYN). Without objection, it is so ordered.

#### EXPRESSING OUTRAGE AT TREATMENT OF CERTAIN AMERICAN PRISONERS OF WAR BY IRAQ

The PRESIDING OFFICER. Under the previous order, the Senate will proceed to the consideration of S. Con. Res. 31. The clerk will report the title. The legislative clerk read as follows:

A concurrent resolution (S. Con. Res. 31) expressing the outrage of Congress at the treatment of certain American prisoners of war by the Government of Iraq.

The PRESIDING OFFICER. Under the previous order, there is now 1 hour of debate evenly divided on the resolution.

The Senator from Virginia is recognized.

Mr. WARNER. Mr. President, this resolution reads in part in the whereas clauses that Saddam Hussein has failed to comply with United Nations Security Council resolutions, and we enumerate a series of resolutions that the military action now underway against Iraq is lawful and fully authorized by the Congress in section 38 of Public Law 107-243, which passed the Senate on October 10, 2002, by a vote of 77 to 23 and which passed the House of Representatives on that same day by a vote of 296 to 33.

The whereas clauses, which will be printed in the RECORD, are numerous but very important, each and every one of them. I shall not go through them all, but they are:

*Resolved by the Senate*, with the House of Representatives concurring, that Congress express its outrage at the flagrant violations by the Government of Iraq of the customary international law and the Geneva Convention relative to the treatment of prisoners of war dated August 12, 1949, and entered into force October 21, 1950;

*Further resolved*, with the Senate supporting, in the strongest terms, the President's warning to Iraq that the United States will hold the Government of Iraq, its officials, and military personnel involved accountable for any and all such violations;

*Further*, expects Iraq to comply with the requirements of the international law of war and the explicit provisions of the Convention Relative to the Treatment of Prisoners of War which afford prisoners of war the proper and humane treatment they are entitled.

And lastly:

Expects that Iraq will afford prisoners of war access to representatives of the International Committee of the Red Cross, as required by the Convention Relative to the Treatment of Prisoners of War.

Throughout today, the Senate has had a series of briefings from senior representatives from the Departments of Defense and State and over 50 Senators attended a briefing given by the Secretary of Defense, Mr. Rumsfeld, accompanied by the Chairman of the Joint Chiefs, Richard Myers.

So far as we know, to date, none of the requirements of international law have yet been met by—I say the Government of Iraq, as the resolution does—Saddam Hussein's regime.

Prisoners of war have always been a subject that is very important to the Congress of the United States. Just down this hallway in the historic Rotunda, capped by the dome which is seen throughout the Nation's Capitol, and which is viewed throughout the world as a symbol of liberty—beneath the Capitol dome hangs that flag. It has been there ever since I was privileged to join this institution, and this is my 25th year, a quarter of a century. It is there because of the constant feeling of the Congress for the unaccounted-for prisoners of war and our compassion for the families and the loved ones they leave behind. I just want all America to know how important POWs are to this institution.

The distinguished majority leader, Mr. FRIST, the distinguished Democratic leader, Mr. DASCHLE, Mr. SANTORUM, Mr. STEVENS, Mr. INOUE, Mr. MCCAIN, myself, and others working very carefully—Senator LUGAR joined us—put together, in very simple language, the expressions of this body of our concern for those unaccounted for in this war.

Today, I think our hearts were somewhat lifted, generally speaking, by the reports we received about the progress of the war to date. We watched, with the embedded journalists, as they are referred to, who risked their own lives and safety—a number having been lost